

INDEPENDENT AUDITOR'S REPORT**TO THE MEMBERS OF WOODSVILLA LIMITED****Report on the Audit of the Standalone Financial Statements Opinion**

We have audited the accompanying standalone financial statements of **Woodsvilla Limited** ("the Company"), which comprise the Balance Sheet as at **March 31, 2024**, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, the profit & total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

There is no Key audit matter to be reported in this report.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion there on. In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the IndAS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the stand alone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

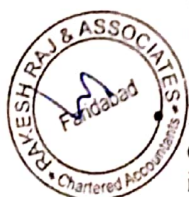
The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

and according to the explanations given to us:

- i. As informed to us, the Company has not any pending litigations which would impact its financial position.
- ii. The Company does not have any long term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There was no amount which was required to be transferred, to the Investor Education and Protection Fund by the Company.

iv. Based on our examination which included test checks, the Company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 01, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

**For Rakesh Raj & Associates
Chartered Accountants**

(Firm's Registration No. 005145N)



**Abhishek Kumar
Partner
(Membership No.519429)**

UDIN: 24519429BAST215530

Place: Faridabad

Date: 30.05.2024



Annexure A to the Independent Auditors' Report

(Referred to in paragraph "1" under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31 March 2024, we report the following:

- (i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.
 - (B) The Company has maintained proper records showing full particulars of intangible assets.
 - (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its property, plant and equipment by which all property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this programme, certain property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.
 - (c) The Company have immovable properties and Title Deeds are in the name of the Company.
 - (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its property, plant and equipment (including right of use assets) or intangible assets or both during the year.
 - (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of benami Property Transactions Act, 1988 and rules made thereunder.
- (ii) In respect of Inventory and Working Capital Limit
- (a) (i) The Physical Verification of Inventory has been conducted at reasonable intervals by the Management
 - (ii) The coverage and procedure of physically verification of Inventory followed by the Management is reasonable, adequate and appropriate in relation to size of Company and nature of its business.
 - (iii) The Company has maintained proper records of Inventory. The discrepancies noticed on such verification between physical stock and Book stock were not material for each class of Inventory and the same have been properly dealt with the books of accounts.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned any working capital limits, in aggregate, from banks or financial institutions on the basis of the security of current assets at any point of time during the year. Accordingly, clause 3(ii)(b) of the Order is not applicable to the Company.
- (iii) According to the information and explanations and on the basis of our examination of the record of the company during the year the Company has not made provided any guarantee or security or



subsidiaries (as defined under the Act), since it has no subsidiaries.

- (x) (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) Accordingly, clause 3(x)(a) of the Order is not applicable.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
- (xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in the Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.
- (b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) According to information no whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures.
- (xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.
- (xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Section 177 and 188 of the Act, where applicable, and the details of the related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- (xiv) (a) The requirement of Internal Audit is applicable to the Company. The Company has internal Audit System commensurate with the size and nature of the business.
- (xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Act are not applicable to the Company.
- (xvi) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clauses 3(xvi)(a) and 3(xvi)(b) of the Order are not applicable.
- (b) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
- (c) According to the information and explanations provided to us during the course of audit, the Group does not have any CICs.
- (xvii) The Company has not incurred cash losses in the current and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios,



ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

- (xx) (a) Requirements of Corporate Social Responsibility (CSR) is not applicable to the Company Accordingly, reporting under clause 3(xx)(a) and (b) of the Order is not applicable for the year.
- (xxi) The reporting under clause (xxi) is not applicable on the company. Consolidated financial statement not applicable on the company.

For Rakesh Raj & Associates
Chartered Accountants
Firm's Registration No: 005145N



Abhishek Kumar

Partner

Membership No: 519429

UDIN: 24519429 BKBT 215530

Place: Faridabad
Dated: 30.05.2024

ANNEXURE "B" to Independent Auditor's Report

Report on the Internal Financial Controls under (i) of Sub-Section 3 of Section 143 of the Companies Act ("The Act")

We have audited the Internal Financial Controls over financial reporting of **Woodsvilla Limited** ("The Company") as of 31st March 2024 in conjunction with our audit of the Standalone Financial Statement of the company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal controls over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013 ("the Act").

Auditor's Responsibility

Our responsibility is expressing an opinion on the Company's Internal Financial Controls over financial reporting based on our Audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of Internal Financial Controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether adequate Internal Financial Controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For RAKESH RAJ & ASSOCIATES

Chartered Accountants

Firm Reg. No:005145N



Abhishek Kumar

Partner

Membership No.:519429

Place: Faridabad

Date: 30.05.2024

UDIN- 24519429BKB5215530



Balance Sheet as at 31st March 2024

Particulars	Note No.	As at 31.03.2024	As at 31.03.2023
Assets			
Non-current assets			
a) Property, Plant and Equipment	1	1,87,976.76	1,98,248.94
b) Capital Work In Progress	1	-	-
c) Financial Assets			
(i) Investments	2	1,01,502.24	70,864.03
(ii) Other Financial Assets	3	5,579.18	5,414.13
Total Non Current Assets		2,95,058.18	2,74,527.10
Current assets			
a) Inventories	4	1,73,398.16	1,73,428.12
b) Financial assets			
(i) Investments		-	-
(ii) Trade receivables	5	862.27	392.70
(iii) Cash & cash equivalents	6	35,920.18	29,067.68
c) Current Tax Assets (Net)	7	3,794.18	3,636.43
d) Other current assets	8	2,348.68	302.02
Total Current Assets		2,16,323.46	2,06,826.94
TOTAL ASSETS		5,11,381.64	4,81,354.04
EQUITY AND LIABILITIES			
Equity			
a) Equity Share capital	9	3,00,700.00	3,00,700.00
b) Other Equity	10	1,63,271.58	1,32,522.60
Total Equity		4,63,971.58	4,33,222.60
LIABILITIES			
Non-current liabilities			
a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade Payables			
Dues of small enterprises and micro enterprises		-	-
Dues of creditors other than small enterprises and micro enterprises		-	-
b) Deferred Tax Liabilities (net)	11	39,054.60	36,916.41
c) Provisions	12	425.26	1,036.28
Total Non Current Liabilities		39,479.86	37,952.69
Current Liabilities			
a) Financial Liabilities			
(i) Borrowings	13	-	4,490.00
(ii) Trade Payables	14		
Dues of small enterprises and micro enterprises		-	-
Dues of creditors other than small enterprises and micro enterprises		4,557.72	4,406.25
(iii) Other financial liabilities		-	-
b) Other current Liabilities	15	3,366.35	1,246.39
c) Provisions	16	6.12	36.11
d) Current Tax Liabilities (Net)		-	-
Total Current Liabilities		7,930.19	10,178.76
TOTAL EQUITY & LIABILITIES		5,11,381.64	4,81,354.04

The accompanying notes 1 to 26 are an integral part of Financial Statements

As per our report of even date attached.

For **RAKESH RAJ & ASSOCIATES**
CHARTERED ACCOUNTANTS
(REGISTRATION NO. 005145N)

(ABHISHEK KUMAR)
(PARTNER)
MEMBERSHIP NO : 519429



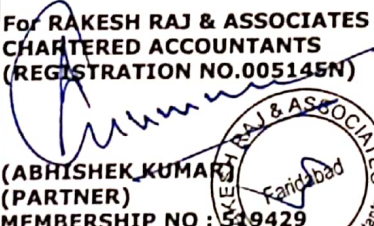
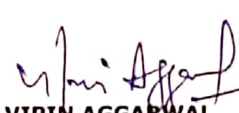
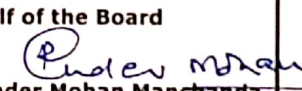
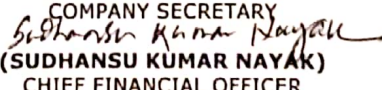
PLACE : FARIDABAD
DATE : 30 MAY 2024
UDIN: 30 MAY 2024

For and on behalf of the Board

Vipin Aggarwal
VIPIN AGGARWAL
DIRECTOR
DIN 00084395

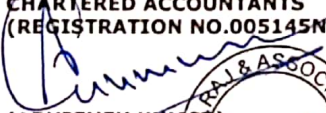
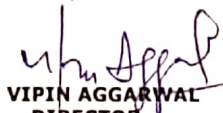
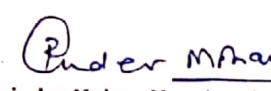
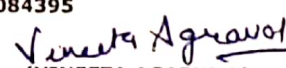
Ravinder Mohan Manchanda
Ravinder Mohan Manchanda
DIRECTOR
DIN 08578188

Vineeta Agarwal
(VINEETA AGARWAL)
COMPANY SECRETARY
Sudhansu Kumar Nayak
(SUDHANSU KUMAR NAYAK)
CHIEF FINANCIAL OFFICER

WOODSVILLA LIMITED CIN : L55101DL1994PLC030472 Registered Office : E-4, 2nd Floor, Defence Colony, New Delhi - 110024 (Rupees in Hundreds)			
Statement of Profit and Loss for the year ended 31st March 2024			
Particulars	Note No.	Year ended 31.03.2024 (Rs.)	Year ended 31.03.2023 (Rs.)
Gross Income			
Revenue from operations	17	68,810.76	88,698.47
Other Income	18	1,882.43	6,295.71
Total Revenue		70,693.20	94,994.18
Expenses:			
Cost of materials consumed	19	16,869.37	24,905.00
Employee benefit expense	20	12,369.41	12,753.09
Financial costs	21	177.46	407.66
Depreciation and amortization expense	22	10,272.18	10,082.05
Other expenses	23	29,844.19	44,795.38
Total Expenses		69,532.61	92,943.19
Profit before exceptional & Extraordinary item and tax		1,160.59	2,050.99
Exceptional Items		-	-
Profit before extraordinary item and tax		1,160.59	2,050.99
Extraordinary items		-	-
Profit before tax		1,160.59	2,050.99
Tax expense:			
Current tax	24	(181.05)	319.95
Deferred tax		2,138.18	13,181.36
Profit(Loss) for the period from Continuing Operation		(796.55)	(11,450.32)
Other Comprehensive Income/(Loss) (Net of Taxes)	25	31,545.53	18,747.25
Profit(Loss) for the period		30,748.98	7,296.93
Paid up equity share capital(Face value-INR Rs. 5 per Equity Share)			
Earning per equity share:			
(1) Basic		0.01	0.00
(2) Diluted		0.01	0.00
The accompanying notes 1 to 26 are an integral part of Financial Statements As per our report of even date attached.			
For RAKESH RAJ & ASSOCIATES CHARTERED ACCOUNTANTS (REGISTRATION NO.005145N)  (ABHISHEK KUMAR) (PARTNER) MEMBERSHIP NO : 519429 		For and on behalf of the Board  VIPIN AGGARWAL DIRECTOR DIN 00084395	
PLACE : FARIDABAD DATE : 30 MAY 2024 UDIN: 30 MAY 2024		 Ravinder Mohan Manchanda DIRECTOR DIN 08578188  (VINEETA AGARWAL) COMPANY SECRETARY  (SUDHANSU KUMAR NAYAK) CHIEF FINANCIAL OFFICER	



WOODSVILLA LIMITED
CIN : L55101DL1994PLC030472
Registered Office : E-4, 2nd Floor, Defence Colony, New Delhi - 110024
Cash Flow Statement For The Period Ended March 31, 2024

	(Amount in Rs.) 31.03.2024	(Amount in Rs.) 31.03.2023
(A) Cash Flow From Operating Activities		
i) NET PROFIT BEFORE TAX & EXTRAORDINARY ITEMS	1,160.59	2,050.99
ADJUSTMENTS FOR:		
Add: Depreciation and amortisation expenses	10,272.18	10,082.05
Interest paid	177.46	407.66
Gratuity Provision	239.82	-
Less: Income from investing activities	(` 207.66)	-
ii) Operating Profit Before Working CAPITAL CHANGES	11,642.39	12,540.71
ADJUSTMENTS FOR :		
Decrease/ (Increase) in inventories	29.96	2,532.89
Decrease/ (Increase) in trade receivables	(` 469.57)	75.42
Decrease/ (Increase) in loans and advances	(` 2,367.36)	4,968.95
(Decrease)/ Increase in provisions	239.82	-
(Decrease)/ Increase in trade payables and other liabilities	2,271.42	1,146.23
iii) Cash Generated From Operations	11,346.65	21,264.20
Income tax	-	-
iv) Cash Flow Before Extraordinary Items	11,346.65	21,264.20
iv) NET FLOW FROM OPERATING ACTIVITIES	11,346.65	21,264.20
(B) Cash Flow From Investing Activities		
(Addition)/ sale of fixed assets	-	(` 4,236.92)
Income from Dividend	200.35	-
(Addition)/ Sale to Investments	(` 26.69)	-
Addition to Capital WIP	-	-
NET CASH USED IN INVESTING ACTIVITIES	173.66	(` 4,236.92)
(C) Cash Flow From Financing Activities		
Increase/(Decrease) in secured loans	-	-
Interest & financial charges	(` 177.46) -	407.66
Increase/(Decrease) in unsecured loans	(` 4,490.00)	-
NET CASH FROM FINANCING ACTIVITIES	(` 4,667.46) -	407.66
CASH EQUIVALENTS (A+B+C)	6,852.85	16,619.61
Add: Cash & cash equivalents at the beginning of the period	29,067.32	12,447.71
Cash and cash equivalents at the end of the period	35,920.18	29,067.32
The accompanying notes 1 to 26 are an integral part of Financial Statements		
As per our report of even date attached		
As per our report of even date attached.		
For and on behalf of the Board		
For RAKESH RAJ & ASSOCIATES CHARTERED ACCOUNTANTS (REGISTRATION NO.005145N)  (ABHISHEK KUMAR) (PARTNER) MEMBERSHIP NO. 519429  PLACE : FARIDABAD DATE : 30 MAY 2024 UDIN: 30 MAY 2024  VIPIN AGGARWAL DIRECTOR DIN 00084395  Ravinder Mohan Manchanda DIRECTOR DIN 08578188  (VINEETA AGARWAL) COMPANY SECRETARY  (SUDHANSU KUMAR NAYAK) CHIEF FINANCIAL OFFICER		



(Rupees in Hundreds)

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2024
(All amounts in INR, unless otherwise stated)

A. Equity Share Capital

Note No. 9 Current reporting period

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
3,00,700.00	-	3,00,700.00	-	3,00,700.00

(2) Previous reporting period

Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the previous reporting period	Changes in equity share capital during the previous year	Balance at the end of the previous reporting period
3,00,700.00	-	3,00,700.00	-	3,00,700.00

Note No. 10. Other Equity

(1) Current reporting period

(Rupees in Hundreds)

Particulars	Reserves and Surplus			Items of Other Comprehensive Income		Total
	Special Reserve Fund (as per section 45-IC of RBI Act, 1934)	Retained Earnings	General Reserve	Remeasurement of post employment benefit obligation, net of tax (item of OCI)	Remeasurement of Investments, net of tax (item of OCI)	
Balance at the beginning of the Current reporting period	3,000.00	36,286.66	33,603.19	1,294.45	58,338.30	1,32,522.60
Changes in accounting policy/prior period errors	-	-	-	-	-	-
Restated balance at the beginning of the current reporting period	3,000.00	36,286.66	33,603.19	1,294.45	58,338.30	1,32,522.60
Total Comprehensive Income for the current year	-	(796.55)	-	880.83	30,664.70	30,748.98
Balance at the end of the current reporting period	3,000.00	35,490.11	33,603.19	2,175.28	89,003.00	1,63,271.58

(2) Previous reporting period

Particulars	Reserves and Surplus			Items of Other Comprehensive Income		Total
	Special Reserve Fund (as per section 45-IC of RBI Act, 1934)	Retained Earnings	General Reserve	Remeasurement of post employment benefit obligation, net of tax (item of OCI)	Remeasurement of Investments, net of tax (item of OCI)	
Balance at the beginning of the previous reporting period	3,000.00	47,736.98	33,603.19	1,031.06	39,854.44	1,25,225.67
Changes in accounting policy/prior period errors	-	-	-	-	-	-
Restated balance at the beginning of the previous reporting period	3,000.00	47,736.98	33,603.19	1,031.06	39,854.44	1,25,225.67
Total Comprehensive Income for the previous year	-	(11,450.32)	-	263.39	18,483.86	7,296.93
Balance at the end of the previous reporting period	3,000.00	36,286.66	33,603.19	1,294.45	58,338.30	1,32,522.60

As per our report of even date attached.

For RAKESH RAJ & ASSOCIATES
CHARTERED ACCOUNTANTS
(REGISTRATION NO.005145M)

(ABHISHEK KUMAR)
(PARTNER)
MEMBERSHIP NO : 519425

PLACE : FARIDABAD

DATE :
UDIN: 30 MAY 2024

VIPIN AGGARWAL
DIRECTOR
DIN 00084395

For and on behalf of the Board

Ravinder Mohan Manchanda
DIRECTOR
DIN 08578188

(VINEETA AGARWAL)
COMPANY SECRETARY

(SUDHANSU KUMAR NAYAK)
CHIEF FINANCIAL OFFICER

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Non-current Assets		cost	31.03.2024	31.03.2023
2 Investments				
<u>Unquoted - Non Trade (at cost)</u>				
Government Securities				
Indira Vikas Patras		650.00	650.00	650.00
National Savings Certificates		100.00	100.00	100.00
		750.00	750.00	750.00
<u>Quoted-Non Trade</u>				
Investment in Equity Instruments				
Carried at fair value through Other Comprehensive Income				
GFL Limited	1.00		682.11	476.00
(990 equity shares of Rs.1 each fully paid)				
Gujarat Fluorochemicals Limited	1.00		17,075.30	16,611.10
(550 equity shares of Rs.1 each fully paid)				
Darshan Oils Ltd.	54.00		662.40	662.40
(1800 equity shares of Rs.10 each fully paid)				
Frontier Springs Ltd.	1.52		1,242.95	211.15
(100 equity shares of Rs.10 each fully paid)				
Premier Auto Electric Ltd.	0.50		1.85	4.29
(50 equity shares of Rs.10 each fully paid)				
Inland Printers Ltd.	7.00		90.52	44.55
(100 equity shares of Rs.10 each fully paid)				
Jindal Steel & Power Ltd.	149.25		80,669.25	51,865.25
(9500 equity shares of Rs.10 each fully paid)				
RBL Bank Ltd.	219.26		219.26	130.69
(80 equity shares of Rs.10 each fully paid)				
U.S. 64 Scheme (UTI)	15.54		108.60	108.60
(100 equity shares of Rs.10 each fully paid)				
B		449.07	1,00,752.24	70,114.03
Total (A+B)		1,199.07	1,01,502.24	70,864.03
			As at	As at
			31.03.2024	31.03.2023
3 Other Financial Assets				
<u>Unsecured, Considered Good :</u>				
Security Deposit			1,895.67	1,911.67
Others:				
MAT Credit Entitlement			3,683.51	3,502.46
Total			5,579.18	5,414.13
			As at	As at
			31.03.2024	31.03.2023
Current Assets				
4 Inventories				
(At Lower of cost and net realisable value)				
Raw Materials (Restaurant Stock).			451.65	481.61
Others				
Residency Apartment Stock			1,72,946.51	1,72,946.51
Goods in Transit			-	-
Total			1,73,398.16	1,73,428.12



Vinod Aggarwal

Pooja Mohan

Sudhanshu Kumar Nayak

[Signature]

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

5 Trade ReceivablesTrade Receivables
Total

As at 31.03.2024	As at 31.03.2023
862.27	392.70
862.27	392.70

The Ageing Schedule of Trade Receivable for the current reporting period is as follows

Particulars	Outstanding for following periods from due date of payment			Total
	Less than 6 months	2-3 yrs.	More than 3 yrs.	
(i) Undisputed Trade receivables-considered good	862.27	-	-	862.27
(ii) Undisputed Trade Receivables-Considered Doubtful	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-

The Ageing Schedule of Trade Receivable for the Previous reporting period is as follows

Particulars	Outstanding for following periods from			Total
	Less than 6 months	2-3 yrs.	More than 3 yrs.	
(i) Undisputed Trade receivables-considered good	392.70	-	-	392.70
(ii) Undisputed Trade Receivables-Considered Doubtful	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-

6 Cash & Cash EquivalentBalances with Banks
Current accounts
Cash and Imprest
Total

As at 31.03.2024	As at 31.03.2023
33,684.78	27,472.85
2,235.40	1,594.83
35,920.18	29,067.68

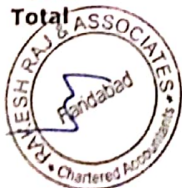
7 Current Tax Assets (Net)

TDS Receivable

As at 31.03.2024	As at 31.03.2023
3,794.18	3,636.43
3,794.18	3,636.43

8 Other Current AssetsUnsecured, Considered Good
Advance to Supplier
Dividend Receivable
Prepaid Expenses
Other Advances - Consortium
Total

As at 31.03.2024	As at 31.03.2023
2,000.00	-
-	169.20
323.95	132.82
24.73	-
2,348.68	302.02



Vineet Agrawal

TA

Rudra Mishra

Gurhansh Kumar Nayak

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

9 Share Capital

	As at 31st March 2024		As at 31st March 2023	
	Numbers	Amount (Rs.)	Numbers	Amount (Rs.)
Authorized Capital				
Equity Shares of Rs 5/- each	1,10,000.00	5,50,000.00	1,10,000.00	5,50,000.00
(31.03.2021: 55,00,000 shares of Rs.10 each)				
	1,10,000.00	5,50,000.00	1,10,000.00	5,50,000.00
Issued/subscribed/paid up Share Capital				
Equity Shares of Rs 5/- each, fully paid	60,140.00	3,00,700.00	60,140.00	3,00,700.00
(31.03.2021: 30,07,000 shares of Rs.10 each)				
	60,140.00	3,00,700.00	60,140.00	3,00,700.00

Note:-

(i) Reconciliation of Opening and closing outstanding No of shares. Details to be given for each class of shares separately for Issued, Subscribed and fully paid up and Subscribed but not fully paid up, as applicable

	Opening Balance	Fresh Issue	Split	Closing Balance
Equity Shares Subscribed & Fully Paid Share Capital				
Numbers	60,140.00	-	-	60,140.00
Amount (Rs.)	3,00,700.00	-	-	3,00,700.00

(ii) Shares held by each shareholder holding more than 5% shares as on period end.

Name of Share holder	% Held	31.03.2024 No's held	% Held	31.03.2023 No's held
Vipin Aggarwal	24.15	14,52,400	24.15	14,52,400
Meena Aggarwal	30.13	18,12,060	30.13	18,12,060
Vipin Aggarwal HUF	16.69	10,03,740	16.69	10,03,740
		42,68,200.00		

11 Deferred Tax Liabilities (net)

Accelerated depreciation
Gratuity Payable
Ind AS Adjustments
Total

As at 31.03.2024	As at 31.03.2023
13,111.43	12,288.94
(135.65)	(198.00)
26,078.82	24,825.48
39,054.60	36,916.41

12 Provisions

Provision for Retirement Benefits
Retirement benefits
Total

As at 31.03.2024	As at 31.03.2023
425.26	1,036.28
425.26	1,036.28

13 Borrowings

Unsecured
Loans & advances from related parties
Total

As at 31.03.2024	As at 31.03.2023
-	4,490.00
-	4,490.00

14 Trade Payables

Due to Micro, Small and Medium Enterprises
Others
Total

As at 31.03.2024	As at 31.03.2023
4,557.72	4,406.25
4,557.72	4,406.25

The Ageing Schedule of Trade Payable for the current reporting period is as follows:

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 yr.	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
(i) MSME*	-	-	-	-	-
(ii) Others	4,557.72	-	-	-	4,557.72
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-

The Ageing Schedule of Trade Payable for the previous reporting period is as follows:

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 yr.	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
(i) MSME*	-	-	-	-	-
(ii) Others	4,406.25	-	-	-	4,406.25
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-

*MSME as per the Micro, Small and Medium Enterprises Development Act, 2006

15 Other Current Liabilities

Advance received for Apartments
Other Payables:
Statutory Dues
Salary Payable
TDS Payable
Advance from Customer
Audit Fee Payable
Total

As at 31.03.2024	As at 31.03.2023
-	-
887.58	557.74
693.17	622.65
81.22	66.00
1,141.88	-
562.50	-
3,366.35	1,246.39

16 Provisions

Current portion of long-term employee benefits
Retirement benefits
Total

As at 31.03.2024	As at 31.03.2023
6.12	36.11
6.12	36.11



[Signature]

Vinod Aggarwal

Subhanshu Kumar Nayak

P. De. Mahan

WOODSVILLA LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Rupees in Hundreds)

Note 1 : Property, Plant and Equipment

Note 1 : Property, Plant and Equipment									
Sr. No	Particulars	Gross Block			Depreciation			Net Block	
		As at 01.04.2023	Adjustments/ Additions	Adjustments/ (Deductions)	As at 31.03.2024	Addition during the year	Deduction during the year	As at 31.03.2024	As at 01.04.2023
(1)	<u>Tangible Assets</u>								
1	<u>Land</u>								
	Resort Land	20,901.45	-	-	20,901.45	-	-	20,901.45	20,901.45
2	<u>Building</u>								
	Resort Building	2,29,227.57	-	-	2,29,227.57	4,628.86	-	1,38,529.75	1,43,158.61
3	<u>Plant and Equipment</u>								
	Resort Machinery	22,079.69	-	-	22,079.69	831.32	-	5,900.71	6,732.03
	Plant & Machinery	28,054.09	-	-	28,054.09	1,009.32	-	9,581.53	10,590.85
4	<u>Furniture & Fixtures</u>								
	Furniture	31,542.24	-	-	31,542.24	3,564.31	-	11,555.79	15,120.10
	Resort Furniture	27,232.79	-	-	27,232.79	51.42	-	366.72	418.14
5	<u>Vehicles</u>								
		17,262.28	-	-	17,262.28	0.98	-	794.14	795.12
6	<u>Office Equipment</u>								
		5,812.77	-	-	5,812.77	185.97	-	336.89	522.86
7	<u>Other (Specify)</u>								
	Computer	9.78	-	-	9.78	-	-	9.78	9.78
	Total	3,82,122.66	-	-	3,82,122.66	10,272.18	-	1,87,976.76	1,98,248.94



Vinod Agrawal

Rakesh Raj

Rakesh Raj

WOODSVILLA LIMITED
FORMING PART OF THE FINANCIAL STATEMENTS

17 Revenue from operations

Room tariff
Restaurant sales

Total

18 Other income

Income from Sale of Securities
Income From Sale Flat
Misc Receipts
Dividend
Interest on FDR
Total

19 Cost of Material Consumed

Opening stock
Fuel expenses
Purchases

Less: Closing stock

20 Employment Benefit Expense

Salaries
Gratuity
Staff welfare

Total

21 Finance Cost

Bank interest and charges

Total

(Rupees in Hundreds)	
For the year ending 31.03.2024 (Rs.)	For the year ending 31.03.2023 (Rs.)
40,865.70	56,569.20
27,945.06	32,129.27
68,810.76	88,698.47
For the year ending 31.03.2024 (Rs.)	For the year ending 31.03.2023 (Rs.)
7.31	4,538.12
-	-
57.83	346.45
200.35	283.00
1,616.94	1,128.14
1,882.43	6,295.71
For the year ending 31.03.2024 (Rs.)	For the year ending 31.03.2023 (Rs.)
481.61	3,014.50
2,512.43	3,414.43
14,326.97	18,957.69
17,321.02	25,386.61
451.65	481.61
16,869.37	24,905.00
For the year ending 31.03.2024 (Rs.)	For the year ending 31.03.2023 (Rs.)
11,164.45	11,102.14
239.82	320.31
965.14	1,330.64
12,369.41	12,753.09
For the year ending 31.03.2024 (Rs.)	For the year ending 31.03.2023 (Rs.)
177.46	407.66
177.46	407.66



Vinod Agrawal

Pooja Madaan
Subhash Kumar Nigam

WOODSVILLA LIMITED
FORMING PART OF THE FINANCIAL STATEMENTS

21 Depreciation & Amortisation Expense
Depreciation
Total

For the year ending 31.03.2024 (Rs.)	For the year ending 31.03.2023 (Rs.)
10,272.18	10,082.05
10,272.18	10,082.05

23 Other expenses

Advertisement & Publicity
Auditors' remuneration:

Audit fees
Books and periodicals
Commission
Electricity and water
Housekeeping
Insurance
Internal Audit Fee
Gardening / Horticulture expenses
Laundry charges
Membership and subscriptions
Miscellaneous expenses
Prior Period expenses
Printing and stationery
Listing Fee
Rent, rates & taxes
Repairs and maintenance
Telephone and Internet
Conveyance & Travelling expenses
Interest on TDS
Vehicle Running & Maintenance
Total

For the year ending 31.03.2024 (Rs.)	For the year ending 31.03.2023 (Rs.)
275.35	785.44
500.00	500.00
19.20	27.30
1,642.44	3,775.52
7,329.90	7,095.18
4,168.30	9,726.59
903.71	926.34
50.00	50.00
-	472.40
2,053.84	2,508.81
182.55	206.96
562.99	373.97
-	467.00
259.60	342.09
3,530.00	3,090.00
919.97	1,125.72
4,801.80	7,843.35
408.02	975.73
124.21	887.04
19.50	-
2,092.81	3,615.95
29,844.19	44,795.38

24 Tax Expenses

Current Tax
i) Income Taxes
ii) MAT Credit Entitlement
Total

For the year ending 31.03.2024 (Rs.)	For the year ending 31.03.2023 (Rs.)
-	319.95
181.05	-
181.05	319.95

25 Components of Other Comprehensive Income (OCI)

Re-measurement gains (losses) on Investments
Re-measurement gains (losses) on Defined benefit plans
Total

For the year ending 31.03.2024 (Rs.)	For the year ending 31.03.2023 (Rs.)
30,664.70	18,483.86
880.83	263.39
31,545.53	18,747.25



[Signature]

Vincent Aggarwal

Rakesh Raj

Sudhanshu Kumar Nigam

26 (C) NOTES TO ACCOUNTS

Additional Notes to the Financial Statements

- (i) The Government of India promulgated the Micro, Small and Medium Enterprises Development Act, 2006, which came into force with effect from October 02, 2006. As per the Act, the Company is required to identify the Micro, Small and Medium suppliers and pay them interest on overdue beyond the specified period, irrespective of the terms agreed upon with those suppliers.

There is no interest paid/payable during the year by the Company to the suppliers covered under Micro, Small, Medium Enterprises Development Act, 2006.

The above information takes into account only those suppliers who have responded to the enquiries made by the Company for this purpose. However, according to the Company estimates, there is no liability of interest to such suppliers.

- (ii) Managerial remuneration: No remuneration was paid to any director during the relevant year.

(iii) Earning per share as per IND AS-33

- (a) Calculation of weighted average (no. of equity shares of Rs. 5/- each.)
No. of shares at the beginning of the period
Shares issued during the year
Shares Splitting
No. of Shares at the close of the period
Weighted average no. of equity shares during the period
(b) Net Profit / (Loss) for the period attributable to equity shares (in rupees)
(c) Basic & Diluted earning (in rupees) per shares

	AS AT 31.03.2024	AS AT 31.03.2023
No. of Shares	60,14,000	60,14,000
No. of Shares at the close of the period	60,14,000	60,14,000
Weighted average no. of equity shares during the period	30,748.98	7,296.93
(b) Net Profit / (Loss) for the period attributable to equity shares (in rupees)	0.01	0.00

(iv) Disclosure of Shareholding of Promoters

Disclosure of shares held by promoters at the end of the current reporting period is as follows:

S.No.	Promoter name	No. of Shares	% of total shares	% Change during the year
1	Vipin Aggarwal	1452400	24.15%	-
2	Meena Aggarwal	1812060	30.13%	-

Disclosure of shares held by promoters at the end of the previous reporting period is as follows:

S.No.	Promoter name	No. of Shares	% of total shares	% Change during the year
1	Vipin Aggarwal	1452400	24.15%	-
2	Meena Aggarwal	1812060	30.13%	-

(v) Remuneration to Auditors

	2023-24 Amount in '00	2022-23 Amount in '00
(i) Audit fees	500.00	500.00
(ii) Out of pocket	500.00	500.00

- (v) Segment Reporting : based on the guiding principles given in Accounting Standard on Segment Reporting (IND AS-108), the Company's primary business segment is Hospitality. As the Company's business activity falls within a single primary business segment, the disclosure requirements of IND AS-108 in this regard are not applicable.

- (vii) There is no transaction which is required to be disclosed as required under paragraph 5 (viii) of the general instructions for preparation of statement of Profit and Loss as per Schedule III of the Companies Act, 2013.

(viii) Related Party Disclosures under Accounting Standard (IND AS-24)**(a) Names of the Related Parties**

- (i) Where control exists:
The Company did not have any holding or subsidiary company during the year.

- (ii) Other related parties with whom there are transactions during the year

Associates**Key Management Personnel**

Dr. Mrs. Meena Aggarwal (Director)

Mr. Vipin Aggarwal (Director)

Mr. Sudhanshu Kumar Nayak (CFO)

Relatives of Key Management Personnel

Vipin Aggarwal & Sons HUF

Aadeesh Aggarwal

Enterprises over which Key Management Personnel or their relative has significant influence

Cost Plus Travels Pvt Ltd

Keshov Leasing Private Limited

Pravik Estates Pvt Ltd

Club 9 Vacations Private Limited

Club 9 Holidays Private Limited

Mangosteen Private Limited

Avsari Quest Pvt Ltd

Fusion Suites Private Limited

Shri Sai Kirpa Society

Vipin Aggarwal Kidsia & Associates

(b) Transactions with Related Parties

Description	Nature of Transaction/ Balance outstanding	Key Management Personnel and their Relatives	
		Current Year	Previous Year
Outstanding balance as at year end:			
Mr. Vipin Aggarwal	Short term borrowings		4,49,000
Mr. Sudhanshu Kumar Nayak	Short term borrowings		
Mrs. Meena Aggarwal	Short term borrowings		



Sd/- Vipin Aggarwal

Sd/- Sudhanshu Kumar Nayak

- (ix) There are no disputed dues of wealth tax, service tax, income tax which have not been deposited by the Company
- (x) The Company has received advances against sale of residency apartments (as part of hotel project) from the prospective buyers. The amounts have been treated as "advance for apartments" (part of hotel project) under the head other current liabilities. Further, the amount spent on the Residency Apartments is reflected under Inventories pending registration / sale.
- The said amount remains "unpaid" despite of final demand due from them and as such on these flats due to unpaid demand part of work of sanitary, electrical and finishing has also been kept pending besides registration of sale deed.

(xi) Disclosure of Financial Ratios

Ratio	Numerator/Denominator	Current Reporting Period	Previous Reporting Period	% change as compared to previous reporting period
Current Ratio,	Total Current Assets/ Total Current Liabilities	27.28	20.32	34.25%
Debt-Equity Ratio,	Debt consists of current and non current debt /Total equity	0.02	0.03	-30.50%
Return on Equity Ratio,	Net profit after tax/Average total equity	6.63%	1.68%	294.64%
Inventory turnover ratio,	Revenue from operations/Average Inventory	0.40	0.01	4166.67%
Trade Receivables turnover ratio,	Revenue from operations/Average Trade Receivables	109.66	7.65	1332.66%
Trade payables turnover ratio,	Net Credit Purchase/Average Trade Payable	71.66	71.17	0.68%
Net capital turnover ratio,	Revenue from operations/Average working capital (i.e. Total current assets less Total current liabilities)	0.33	0.45	-26.80%
Net profit ratio,	Profit for the year/Revenue from operations	44.69%	8.23%	443.01%
Return on Capital employed,	Profit before tax and finance costs/Capital Employed***	7.080%	4.880%	45.08%

- * Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses + Interest + Other non-cash adjustments
- ** Debt service = Interest and lease payments + Principal repayments
- *** Capital employed = Net worth + Lease liabilities + Deferred tax liabilities

Explanation for variances exceeding 25%:

Ratios	Explanation
Return on Equity Ratio,	Due to decrease in net profits in current year as compared to previous year.
Inventory turnover ratio,	Due to increase in revenue from operations in current year as compared to previous year.
Trade Receivables turnover ratio,	Due to increase in revenue from operations in current year as compared to previous year.
Net profit ratio,	Due to decrease in net profits in current year as compared to previous year.
Net capital turnover ratio,	Due to increase in revenue from operations in current year as compared to previous year.
Return on Capital employed,	Due to decrease in net profits in current year as compared to previous year.

- (xii) Previous year figures have been regrouped/recast wherever found necessary to make them comparable with those of the current year.
- (xiii) Balances shown under Trade Receivables, Trade Payables and advances are subject to confirmation and reconciliation with the respective parties.
- (xiv) The figures have been rounded off to the nearest hundreds with two decimals points.

As per our report of even date attached.

For RAJESH RAJ & ASSOCIATES
CHARTERED ACCOUNTANTS
(REGISTRATION NO. 003145N)
(ABHISHEK KUMAR)
(PARTNER)
MEMBERSHIP NO : 519429

PLACE : FARIDABAD
DATE : 30 MAY 2024
UDIN :

ON BEHALF OF BOARD OF DIRECTORS

VIPIN AGGARWAL
DIRECTOR
DIN 00084395

Ravinder Mohan Manchanda
DIRECTOR
DIN 08578188

VINEETA AGARWAL
VINEETA AGARWAL
COMPANY SECRETARY

SUDHANSU KUMAR NAYAK
SUDHANSU KUMAR NAYAK
CHIEF FINANCIAL OFFICER